



**DEPARTMENT OF THE ARMY
USACHRA, NORTHEAST REGION
CIVILIAN PERSONNEL ADVISORY CENTER
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A Great Date to Retire

by Tammy Flanagan

Every year, thousands of federal employees consider whether and when to retire. If you don't know the rules, you could select the wrong date and cost yourself hundreds or even thousands of dollars. Here's what you need to know to pick the best date for you.

Solution

The best dates to retire are at the end of the month, the end of a leave period or the end of the year. But the best date varies from employee to employee; for some, it might even be during the first few months of the year. Here are the important rules:

1. Choose a retirement date at the end of a month.

Voluntary retirement benefits commence the first day of the month following your retirement. Suppose John chooses Aug. 12 as his retirement date and Joan chooses Aug. 31. Regardless of which retirement system they are under (CSRS or FERS), both will receive their first monthly retirement benefit payment for the month of September on Oct. 1. Joan would get her salary through her date of retirement, while John's salary would stop at the close of business Aug. 12. He would receive no retirement compensation until his September benefit payment arrived.

Why does this matter? If John's salary were \$65,000 per year, he would forfeit \$3,250 in salary by leaving 13 days before the end of the month.

2. Retire at the end of a leave period to earn another leave accrual.

Title 5 of the U.S. Code says: "An employee is entitled to annual leave with pay which accrues one day for each full biweekly pay period for employees with 15 or more years of service." Unused annual leave hours are reimbursed in a lump sum payment upon separation from federal service.

CSRS (and CSRS Offset) employees can retire on the first, second or third day of the month and be entitled to benefits beginning the day after they leave. FERS does not have this grace period. So, for example, a CSRS employee could retire on Friday, Sept. 1, 2006, and accumulate the last leave accrual for leave period 17 and still be entitled to a retirement benefit for the month of September. If the employee retired on Thursday, Aug. 31, he or she would not accrue leave for period 17 (unless they work an alternative schedule and complete 80 hours of work by Thursday afternoon).

Here are some good dates in 2006 for both CSRS and FERS employees that would allow retirement to occur at the end of a month as well as the end of a leave period:

- March 31 (leave period 6 ends April 1)
- April 30 (leave period 8 ends April 29)
- Sept. 30 (leave period 19 ends Sept. 30)
- Oct. 31 (leave period 21 ends Oct. 28)

A Great Date to Retire (continued)

Here are some good dates for CSRS employees that would allow retirement within the three-day grace period and also at the end of a leave period:

- Feb. 3 (leave period 2 ends Feb. 4)
- March 3 (leave period 4 ends March 4)
- Sept. 2 (leave period 17 ends Sept. 3)

For the purposes of calculating lump sum payments for leave, one eight-hour accrual of leave is computed as eight times an employee's hourly pay rate. So, for an employee making \$65,000 per year (\$31.14 / hour), eight hours of leave is worth \$249.

3. Retire at the end of the year to get the maximum lump sum leave payment.

FERS employees should consider retiring on Dec. 31, 2006. CSRS employees can take advantage of the 3-day grace period by retiring on Wednesday, Jan. 3, 2007.

Most federal employees are limited to carrying over 240 hours of annual leave each year. In addition to the carryover leave, employees with more than 15 years of service accumulate an additional 208 hours of annual leave each year. Employees must use this accumulated leave each year to avoid losing it to the carryover limit--except in the year they are planning to retire.

For example, suppose Helen carried over 240 hours of leave from 2005 and plans to save up her leave accruals in 2006 since she is planning to retire this year. By the end of December (leave period 25), she will have 440 hours (240 hours from 2005 and 200 additional hours accumulated in 2006) of unused annual leave. Helen would receive payment for 440 hours of leave in a lump sum payment following her retirement on Dec.31.

The lump sum increases relative to the pay raise GS employees receive at the start of the new leave year. This is because the law requires that employees' lump-sum payments equal the pay he or she would have received had they remained employed until the expiration of the period covered by the annual leave.

So, if Helen makes \$65,000, and if a 3.5 percent general pay increase is granted on Jan. 7, 2007, here is how her lump sum annual leave payment would be computed: Her 2006 pay rate (\$65,000) would apply to the first 40 hours of leave (covering Jan. 1 - 5) and the remaining 400 hours would receive the 2007 rate (\$67,275). The gross amount of the payment would equal approximately \$14,139, and the boost in salary would increase her annual leave payment by \$435.

Expect the lump sum annual leave payment within 30 to 45 days of retirement. So even if you retire on Dec. 31, the payment will be taxable the following year.

A Great Date to Retire (continued)

4. A springtime retirement can provide some tax breaks.

If getting a lump sum annual leave payment is not that big of an issue for you, you may wish to consider retiring earlier in the year to take advantage of some tax breaks.

First, beginning this year, there are no percentage limits to your TSP contributions. This means that you could elect to contribute your entire salary to the TSP -- tax-deferred -- until you reach the IRS elective deferral limit (\$15,000 for 2006). In addition, if you are turning 50 this year or are already there, you can contribute an additional \$5,000 in catch-up TSP contributions (also tax deferred). FERS employees also will be entitled to the usual agency automatic and matching contributions during this time. This results in a reduction of taxable income of \$25,000 for 2006. What a great time to cash in those savings bonds!

If you signed up for a flexible spending account for 2006, you must incur expenses prior to your retirement to be able to use this year's health care allotment. For health care FSAs, the amount allotted for the year is available for reimbursement on Jan. 1 of the plan year. Dependent care FSA reimbursement is limited to the amount in the account at the time the claim is made.

Employees usually have 14 and a half months to use the money allotted in their FSA accounts. So any funds in an account established for 2005 are available until March 15, 2006, and 2006 account funds are available from Jan. 1, 2006, through March 15, 2007. The annual limit for health care FSAs was \$4,000 in 2005 and is \$5,000 in 2006. If you need some expensive medical care, this could result in lowering your 2006 taxable income by up to the FSA limits. But you must take advantage of this before your retirement date.

If you have reached your full Social Security eligibility age (from 65 to 67, depending on your year of birth), you may begin receiving Social Security benefits even if you continue working. If you are under your full Social Security age but at least age 62, an earnings limit applies. Those eligible for Social Security benefits can begin receiving them on Jan. 1 of the year of their retirement rather than waiting until after they retire. If your earned income for the year will not exceed the limit, you may be eligible for benefits before you actually retire. Retirement annuity income does not count as earned income.

Resources

- [2006 Leave Chart](#)
- [Flexible Spending Accounts](#)
- [Social Security Administration](#)
- [OPM Fact Sheet on Lump Sum Annual Leave Payment](#)

A Great Date to Retire (continued)

Checklist

- **Internet:** Approximately 120 days prior to your retirement, download and complete a retirement application from the Army Benefits Center-Civilian, <https://www.abc.army.mil>.
- **Social Security Administration:** Contact Social Security when you are within two years of retirement.
- **Internet:** If you are not planning to retire this year, learn more about the tax advantages of flexible spending accounts and be prepared to sign up during the next open season (late 2006).

Follow Up

Select your retirement date after you have done your financial planning and mental preparation for the change you are about to make. Take the time to plan for an enjoyable and rewarding retirement!

This column is published at <http://www.govexec.com/dailyfed/0206/020306rp.htm>

Veterans' Preference Change

Congress passed the FY 2006 National Defense Authorization Act of January 6, 2006, which expanded the definition of a veteran for purposes of preference eligibility. The new definition now includes individuals who served on active duty for more than 180 consecutive days, other than for training, any part of which occurred during the period beginning September 11, 2001, and ending on the date prescribed by Presidential proclamation or by law as the last day of Operation Iraqi Freedom. This change is retroactive to January 6, 2006. Please watch for our upcoming article in the APG News for more information about veterans' preference.

Fair Labor Standards Act (FLSA)

Management should be aware of whether their employees are covered under the Fair Labor Standards Act (FLSA) and what that coverage means. The employee's FLSA exemption status is shown on the Position Description in the Fully Automated System for Classification (FASCLASS).

It will identify Exempt or *Nonexempt*. The FLSA provides for minimum standards for both wages and overtime entitlements and specifies administrative procedures by which covered work-time must be compensated. Term definitions are:

- **NONEXEMPT** - Covered by the minimum wage and overtime provisions of the Act.

Fair Labor Standards Act (FLSA) (continued)

- EXEMPT - Not covered by the minimum wage and overtime provisions of the Act.

In practical terms this means that employees designated as **nonexempt** are entitled to overtime pay at 1.5 times their regular pay for all hours of work over their tour of duty. Overtime pay for **exempt** employees is 1.5 times the GS-10 step 1 hourly rate of basic pay, or the individual's hourly rate of basic pay, whichever is higher.

An employee's FLSA status is determined by a human resources specialist in the CPOC and is based on the type of position (e.g., executive, administrative, professional, technical, clerical, and other) and the nature of the duties and responsibilities of the position.

An employee is presumed to be FLSA nonexempt unless the employing agency correctly determines that the employee is exempt using criteria spelled out in the Act. The burden of proof rests with the employing agency.

How to Make a Military Deposit

Have you been thinking about making a deposit for your military service? If so, it is as easy as...

Step 1 - Complete a RI 20-97, *Estimated Earnings During Military Service*, and mail it or fax it to the appropriate military finance center identified on the instructions along with a copy of your DD 214. The estimated earnings form will be returned to you.

Step 2 - Upon receipt of your estimated earnings form from DFAS, complete the personal information on the SF 2803, *Application to Make Deposit or Redeposit (CSRS)* or SF 3108, *Application to Make Service Credit Payment (FERS)*, as appropriate.

Step 3 - Forward the application with the RI 20-97 and DD Form 214 to the ABC-C at 301 Marshall Ave, Ft Riley, KA 66442-5004. To prevent delays in the processing of your application, do not forward your military deposit application to the ABC-C without your estimated earnings from your military finance center.

Step 4 - ABC-C will review your application and forward to DFAS. DFAS will normally send you a written response notifying you of your payment options within 4-6 weeks after they receive your packet from the ABC-Center.

For more information or to obtain the military deposit forms, please visit the ABC-s website at <https://www.abc.army.mil>.

Rights to Union Representation

The Civil Service Reform Act of 1978 requires that employees which are represented by a union be notified annually of their right to union representation at any examination by a representative of the agency in connection with an investigation if the employee reasonably believes the examination may result in disciplinary action. The text of the law is as follows:

Section 7114(a)..."(2) An exclusive representative of an appropriate unit in any agency shall be given the opportunity to be represented at any examination of an employee in the unit by a representative of the agency in connection with an investigation if (I) the employee reasonably believes that the examination may result in disciplinary action against the employee; and (II) the employee requests representation.

Leave Status During Activity Closings

With another month or so of possible inclement weather, it may be helpful to know about some of the rules that govern base closings and the use of leave.

1. If the installation closed during duty hours – whether an eligible employee should or should not be charged annual leave depends on his/her duty or leave status at the time of dismissal, except “essential employees” determined as follows:

- a. If the employee was on duty when the installation closed, there is no charge to leave for the remaining hours of the tour of duty following dismissal;
- b. If the employee was on scheduled leave for the entire day (e.g., annual leave, sick leave), the entire absence is charged to the appropriate leave category;
- c. If the employee was on duty and departed on leave after official word was received, but before the time set for dismissal, leave is charged only from the time the employee departed until the time set for dismissal;
- d. If the employee was scheduled to report for duty after an initial period of leave (e.g., sick leave for a medical appointment) and dismissal is given before the employee can report, leave is charged until the time set for dismissal.

2. If the installation closed before the start of the workday and:

- a. The decision to close was made during the off-duty hours, and employees were advised that the installation would be closed for the entire day; all employees are placed on administrative leave, regardless of what their leave status was to have been for the day.

Leave Status During Activity Closings (continued)

b. The installation was temporarily closed prior to the beginning of the employee's tour of duty and subsequently opens, the employee who requested leave for the remainder of the day, is charged the amount of leave from when the installation opened to the end of his/her tour of duty.

3. For situations not covered above, contact your CPAC HR Specialist.

4. For installation status, contact the APG Operations Center Snow/Emergency Hotline, 410 278-7669 or 3-SNOW

Student Educational Programs

In an era of downsizing and retirements, there is a continuing need to recruit and develop talented employees to support changing agency missions, ensure that the Government can meet its professional, technical, and administrative needs, and achieve a quality and diverse workforce. Appointments made under the Student Educational Employment Program authority can help agencies meet these needs.

The Student Educational Employment Program provides Federal employment opportunities to students who are enrolled or accepted for enrollment as degree-seeking students taking at least a half-time academic, technical, or vocational course load in an accredited high school, technical, vocational, 2 or 4 year college or university, graduate or professional school.

This streamlined program is comprised of two components: the Student Temporary Employment Program (STEP), and the Student Career Experience Program (SCEP). The STEP provides flexibility to both students and managers because the nature of the work does not have to be related to the student's academic or career goals. The SCEP, however, provides work experience which is directly related to the student's academic program and career goals. Students in the SCEP may be noncompetitively converted to term, career or career-conditional appointments following completion of their academic and work experience requirements.

Agencies recruiting under the [Student Educational Employment Program](#) are strongly encouraged to enter their vacancies into the database. The Government-wide Automated Employment Information System is readily accessible to the academic community via the worldwide web, computer bulletin boards, and telephone. This information system contains specific searches for jobs being filled during the summer months. It is an effective and cost efficient way to reach high quality candidates worldwide.

Student Educational Programs (continued)

If your activity is interested in hiring someone under the Student Educational Employment Program, you can contact your servicing CPAC Representative for guidance or go to <http://www.opm.gov/employ/students/intro.asp>. Students interested can find information on the USAJOBS web site at <http://www.usajobs.opm.gov/STUDENTS.asp>.

Civilian Deployment

Are you deploying or being called to Active Duty? If so it is very important you contact your servicing CPAC Representative. There are a number of issues that need to be taken care of before you depart. Failure to do so could result in errors to your pay and benefits. Don't know who your CPAC Representative is? Give Debby Henson a call at 278-8836.

Acquisition Information

Due to the extensive changes to The Defense Acquisition Workforce Improvement Act (DAWIA), the DoD has issued the DAWIA II Desk Guide, along with a new DoD Directive 5000.52 and DoD Instruction 5000.66. All of these documents, along with the FY04/05 Legislation, can be viewed at web site <http://asc.army.mil/info/dawia/default.cfm>. Along with guidance on implementing the various acquisition programs, the Desk Guide contains a chronology of the transition from DAWIA to DAWIA II and a summary of the changes. For instance, under "What's New or Different" the Desk Guide states: "AT&L Workforce members must be certified in the AT&L Career Field and at the level required for their AT&L position...In the past, an AT&L Workforce member who was not certified was given a grace period of up to 18 months from the date assigned to the position to become certified. That grace period has now been extended to 24 months..."

The POC for additional information is Polly Merlo, Acquisition Manager for APG, 5-5531.

Compensatory Time Off for Travel

Do you have questions concerning the new rules for compensatory time off for travel? Refer to the following address for frequently asked questions and answers: <http://www.opm.gov/oqa/compmemo/2005/2005-03-att1.asp>

Prohibited Personnel Practices

The head of each agency is responsible for the prevention of prohibited personnel practices, compliance with and enforcement of applicable civil service laws, rules, and regulations, and other aspects of personnel management, and ensuring that agency employees are informed of the rights and remedies available to them under 5 U.S.C. Chapters 12 and 23. Any individual, to whom the head of the agency delegates authority for personnel management, or for any aspect thereof, is similarly responsible within the limits of the delegation. This notice is intended to meet this statutory notification requirement for the activities and civilian employees serviced by the Aberdeen Proving Ground Civilian Personnel Advisory Center. The below chart, published by the US Office of Special Counsel, explains these rights. Questions may be directed to your servicing personnel representative.

Prohibited personnel practices are those things a Federal employee with personnel authority may not do. A Federal employee has personnel authority if they can take, direct others to take, recommend, or approve any personnel action. This includes appointments, promotions, discipline, details, transfers, reassignments, reinstatements, or any decisions concerning pay, benefits, and training. Recent changes to the law were made to protect Department of Defense veterans. A personnel action now also includes any significant change in duties, responsibilities, or working conditions, which is inconsistent with the employee's salary or grade. People with personnel authority – managers and supervisors – are charged with avoiding prohibited personnel practices.

Your rights, as a federal employee, are enforced by the US Office of Special Counsel. The Office of Special Counsel (OSC) is an independent agency that investigates and prosecutes allegations of Prohibited Personnel Practices (PPP) listed below. A federal employee authorized to take, direct others to take, recommend or approve any personnel action may not:

* Discriminate (including discrimination based on marital status and political affiliation). *EXAMPLE:* Supervisor Joe refuses to promote Employee Jane because Jane is a registered Republican. (OSC will generally defer Title VII discrimination allegations to the EEO process, rather than duplicating already existing procedures)

* Solicit or consider employment recommendations based on factors other than personal knowledge or records of job-related abilities or characteristics. *EXAMPLE:* Selecting Official Joe hires Applicant Jack based on Senator Smith's recommendation that Jack be hired because Jack is a constituent.

* Coerce the political activity of any person, or take action against any employee as reprisal for refusing to engage in political activity. *EXAMPLE:* Supervisor Jane takes away significant job duties of Employee Jack because Jack will not make a contribution to Jane's favorite candidate.

Prohibited Personnel Practices (continued)

* Deceive or willfully obstruct any person from competing for employment.

EXAMPLE: Supervisor Joe, located in Headquarters, orders that no vacancy announcements be posted in the field office where Employee Jack works because he does not want Jack to get a new job.

* Give an unauthorized preference to a person to improve or injure the employment prospects of any particular employee or applicant. *EXAMPLE: Supervisor Jane specifies that Spanish-speaking skills are necessary for a vacant position, for the purpose of selecting Employee Jack, who speaks fluent Spanish. The position, however, does not require Spanish-speaking skills.*

* Influence any person to withdraw from competition for a position to improve or injure the employment prospects of any other person. *EXAMPLE Supervisor Jane, in an effort to hire Employee Joe, tells Employee Jack that he should not apply for a position because he is not qualified and will never be selected. Employee Jack is qualified.*

* Take a personnel action against any employee because of whistle blowing. *EXAMPLE: Supervisor Joe directs the geographic reassignment of Employee Jack because Jack reported safety violations to the agency's Inspector General.*

* Take a personnel action against an employee because of the exercise of an appeal, complaint, or grievance right. *EXAMPLE: Supervisor Jane places Employee Jack on an undesirable detail because Employee Jack filed an administrative grievance about his performance rating.*

* Discriminate against an employee on the basis of conduct, which does not adversely affect the performance of the employee (including discrimination based on sexual orientation). *EXAMPLE: Supervisor Joe fires Employee Jack because he saw Employee Jack at a local Gay Pride Day event.*

* Take or fail to take a personnel action, if such action would violate a veterans' preference requirement. *Example: Supervisor Jane hired Employee Jack, without considering Veteran Jennifer, who was included on the list of eligible employees. (OSC's jurisdiction is for disciplinary actions only; the Dept. of Labor has jurisdiction to investigate for corrective actions.)*

* Take a personnel action against an employee that violates a law, rule, or regulation that implements a merit systems principle. *EXAMPLE: Supervisor Joe terminates the probationary appointment of Employee Jack because of Jack's letter to the editor criticizing affirmative action – a valid exercise of First amendment rights, a law implementing a merit system principle.*

Prohibited Personnel Practices (continued)

- Engage in nepotism. *EXAMPLE: Second-level Supervisor Jane asks First-level Supervisor Joe to hire her son.*

The Work Number For Everyone

As a reminder to everyone seeking to obtain verification of employment, effective December 4, 2000, all requests for employment and salary information should have been directed to "The Work Number for Everyone(c)," an automated employment verification service that allows you to have your employment and salary verified within a matter of minutes. This fast, secure service is used for mortgage applications, reference checks, loan applications, and apartment leases - anything you need that requires proof of employment. It is quick, accurate and, best of all, it's easy.

"The Work Number for Everyone(c)" will speed up this process by giving you and your verifier access to employment information 24 hours a day, 7 days a week. "The Work Number for Everyone(c)" is a cost-effective and environmentally smart way for Department of the Army employees to have their employment verified confidentially.

You may also visit our website at <http://cpol.army.mil/library/benefits/talx> where detailed brochures are available. To speak with a Work Number Customer Service Representative for more information, call 1-800-996-7566 (Voice) 1-800-424-0253 (TTY/Deaf). Automated Help is available 24 hours per day. Customer Service Representatives are available 7:00 am until 8:00 pm CST, Monday-Friday.

Federal Employee Compensation Act (FECA) Claims

We have seen many changes in workers compensation at APG over the past few years. The U.S. Department of Labor has made some changes in the way they do business, too.

For all employees who are injured in the line of duty, it is very important to realize that filing a worker's compensation claim sooner than later is much easier on everyone. If an employee does not file a claim with the Department of Labor within 30 calendar days, the 45-day time period known as COP (Continuation of Pay) will not be given to the employee. This can be a valuable time period for an injured employee if they have to miss time from work within the first 45-days after injury. This COP time allows for recovery without having to take leave or file for worker's compensation pay through the Department of Labor. APG realizes that sometimes the employee feels it is "nothing" and that they can "shake it off" or "it will go away on its own". When that doesn't work, this usually results in the employee filing a claim months after the injury and then having a very difficult time getting the claim accepted.

Federal Employee Compensation Act (FECA) Claims (continued)

The Department of Labor wants all employees who are injured while performing their duty to report their injuries within 10 business days. This allows them to get the claim set up, review all medical information, and make a decision to accept or deny a claim. Waiting only prolongs this decision making process, as well as preventing bills from being paid to the medical providers. This can result in the bills going to a collection agency, which can damage an employee's personal credit. If an employee does not want to file the claim on the date of the injury, then she/he should at least file an accident form with the organization so there is a record of this injury for later on.

Please encourage any of your employees who are injured in the line of duty to file a claim as soon as possible with the APG compensation office. Cheryl Adams can be reached at 4-1091 on post and (410) 306-1091 if off post. Her office is located on the first floor of bldg 4304.

Human Resource Development

Did you know the Civilian Personnel Advisory Center conducts training for our workforce? We offer a variety of Human Resource Management courses, many that are critical to the effective management of your civilian personnel. The Human Resources for Supervisors Course (HRFS) is offered as a one week onsite presentation for supervisors and managers, and covers subjects such as Staffing, Position Management and Classification, Human Resource Development, Management-Employee Relations and Labor Relations. We also conduct training on the Army Regional Tools, in a classroom style or as desk-side sessions. Delegation of Classification Authority (DCA), Environmental Differential Pay/Hazardous Duty Pay, and Factor IV training are also provided by our office. Delegation of Authority for Non-government Training is now offered as Video TeleTraining (VTT) by the USA Civilian Human Resource Agency and can be found on their website at www.chra.army.mil. Should you have a training need, contact your servicing CPAC specialist for further information.

Nonappropriated Fund (NAF) Automated Vacancy Announcements

Morale Welfare and Recreation and Army Lodging Nonappropriated Fund (NAF) vacancy announcements are now available at:
<http://acpol.army.mil/employment/naf.htm>. If you decide to apply you must follow the guidance and use the forms in the NAF Job Application Kit located at:
<http://acpol.army.mil/library/naf/jobkit>

Nonappropriated Fund (NAF) Automated Vacancy Announcements (continued)

NAF Human Resources Office is located in Building 305, Lower Level and has applications and vacancies posted for the public in the event they do not have access to a computer.

Our vacancies are filled locally using the above web site unless the grade is NF-04 or higher. The Army's Morale, Welfare and Recreation (MWR) Referral Program has these advertised at: www.mwrjobs.army.mil.

Due to a shortage of applications, NAF has approval to hire a variety of positions using the dual appointment authority. This enables someone employed full-time to legally have a second job. If you are a government employee interested in dual employment a listing of approved exceptions is available at: www.apg.army.mil/cpac.

Lifeguards are currently being hired for the upcoming summer program. If you know anyone interested please share this information so they can apply now.

NAF offers positions that provide experience, a variety of work schedules and an opportunity to support the soldier and their families. If you have any questions concerning employment with nonappropriated funds you may call 410-278-5126.

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DIANE J. SMITH

Director, Civilian Personnel Advisory Center

Notes:

- **Questions about information in the Bulletin should be directed to your designated CPAC representative, in the absence of cited POC.**
- **The Bulletin Editor (Suzanne Schultz) welcomes your opinions, ideas, and suggestions. Correspondence from individuals and organizations is welcome. All correspondence must have the name and location of the originator, in the event there is a need to reach the author for additional information.**

